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January 29, 2005

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to:

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on January 29, 2005

Signature W.J. Tucker

Re: Applicant(s): Donald J. Ames et al.
Serial No. 10/738,425
Filing Date: December 16, 2003
For: CREEP RESISTANT ZIRCON REFRactory MATERIAL USED
IN A GLASS MANUFACTURING SYSTEM
Docket No.: SP03-173 (WJT003-0042)

Dear Sir:

Transmitted for filing with the Patent and Trademark Office are the following documents for the above-referenced patent application:

1. Amendment in Response to Office Action dated December 15, 2004.
2. Acknowledgment Postcard.

Please address all communications related to this to:

Corning Incorporated
SP-TI-03-1
Corning, NY 14831

In the event there is an under or over payment, please debit or credit our Deposit Account # 50-1481.

Respectfully submitted,

W.J. Tucker
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Registration No. 41,356